

## DECLARATION OF EMERGENCY

### Office of the Governor Division of Administration Tax Commission

Ad Valorem Taxation  
(LAC 61:V.101, 303, 304, 703, 907, 1103, 1307, 1503,  
2501, 2503, 2713, 2717, 3101 and 3103)

The Louisiana Tax Commission exercised the provisions of the Administrative Procedure Act, R.S. 49:953(B), and pursuant to its authority under R.S. 47:1837, adopted the following additions, deletions and amendments to the Real/Personal Property Rules and Regulations. The adoption date for this Emergency Rule is December 9, 2015.

This Emergency Rule is necessary in order for ad valorem tax assessment tables to be disseminated to property owners and local tax assessors no later than the statutory valuation date of record of January 1, 2016. Cost indexes required to finalize these assessment tables are not available to this office until late October 2015. The effective date of this Emergency Rule is January 1, 2016.

Pursuant to the Administrative Procedure Act, this Emergency Rule shall be in effect for a maximum of 120 days or until adoption of the Final Rule or another Emergency Rule, whichever occurs first.

#### Title 61

### REVENUE AND TAXATION

#### Part V. Ad Valorem Taxation

#### Chapter 1. Constitutional and Statutory Guides to Property Taxation

#### §101. Constitutional Principles for Property Taxation

Editor's Note: Section 3503 has been moved to this Section, specifically Subsection F-F.3.h

A. - F.3.h. ...

G. Special Assessment Level

1. - 1.d...

2. Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, for the year prior to the application for the special assessment, exceeds \$71,491 for tax year 2016 (2017 Orleans Parish). For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns.

3. - 9. ...

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, §18.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 15:1097 (December 1989), amended by the

C. Electronic Tax Roll Export Specifications

Department of Revenue, Tax Commission, LR 24:477 (March 1998), LR 26:506 (March 2000), LR 31:700 (March 2005), LR 32:425 (March 2006), LR 33:489 (March 2007), LR 34:673 (April 2008), LR 35:492 (March 2009), LR 36:765 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1394 (May 2011), LR 38:799 (March 2012), LR 39:487 (March 2013), LR 40:528 (March 2014), LR 41:671 (April 2015), LR 41:

#### Chapter 3. Real and Personal Property

#### §303. Real Property

A. - C.1. ...

2. The capitalization rate shall be set by the Louisiana Tax Commission in conjunction with its Rulemaking Session.

a. It is recommended that the capitalization rate for affordable rental housing properties categorized as Tier 1 shall be within a range of 5.5 percent - 6.5 percent, increased by the effective tax rate; for affordable rental housing properties categorized as Tier 2 shall be within a range of 6.5 percent - 7.5 percent, increased by the effective tax rate; and for affordable rental housing properties categorized as Tier 3 shall be within a range of 7.5 percent - 8.5 percent, increased by the effective tax rate. The Tiers are as established and defined by the Real Estate Research Corporation for Apartment Investment Properties. These capitalization rates shall remain in effect until modified by the Louisiana Tax Commission in accordance with its rulemaking authority.

D. The Louisiana Tax Commission has ordered all property to be reappraised for the 2016 tax year in all parishes. All property is to be valued as of January 1, 2015.

E. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 7:44 (February 1981), amended by the Department of Revenue and Taxation, Tax Commission, LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 17:611 (June 1991), LR 21:186 (February 1995), amended by the Department of Revenue, Tax Commission, LR 25:312 (February 1999), LR 26:506 (March 2000), LR 29:367 (March 2003), LR 30:487 (March 2004), LR 34:678 (April 2008), LR 35:492 (March 2009), LR 36:765 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:799 (March 2012), LR 39:487 (March 2013), LR 41:

#### §304. Electronic Change Order Specifications, Property Classifications Standards and Electronic Tax Roll Export Specifications

A. Electronic Change Order Specifications

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B. Property Classifications Standards

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1. ...

Parish Information (Parish.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
***	***	***	***	***

Assessment Information (Assmt.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)

Assessment Information (Assmt.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
***	***	***	***	***
homestead_exempt	Numeric	1	Yes	0 = None (default), 1 = homestead exemption and 2 = 100% Disabled Vet Homestead
***	***	***	***	***
taxpayer_addr3	Character	40	No	Tax payer's address line 3.
freeze	Numeric	1	Yes	0 = None (default), 1 = Over 65 Freeze, 2 = Disabled, 3 = Disabled Vet Freeze and 4 = Widow of POW/MIA
usufruct	Character	1	Yes	"N" = No (default) and "Y" = Yes

Assessment Value Information (Avalue.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
***	***	***	***	***

Assessment Millage Information (Amillage.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
***	***	***	***	***

Millage Group Information (Tgroup.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
***	***	***	***	***

Parcel Information (Parcel.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
tax_year	Numeric	4	Yes	Tax year submitting (ex. 1999, 2000)
***	***	***	***	***
par_address	Character	50	Yes	Parcel address. (911 address)
***	***	***	***	***

Legal Description Information (Legal.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
***	***	***	***	***

Additional Owner Information (Owner.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
***	***	***	***	***

Improvement Information (Improve.txt) (Required)				
Field Name	Field Type	Field Length	Required	Comments
***	***	***	***	***

Place FIPS Information (FIPS.txt)				
Field Name	Field Type	Field Length	Required	Comments
***	***	***	***	***

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, §18 and R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:703 (March 2005), amended LR 32:427 (March 2006), LR 36:765 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:799 (March 2012), LR 39:487 (March 2013), LR 40:529 (March 2014), LR 41:672 (April 2015), LR 41:

## Chapter 7. Watercraft

### §703. Tables—Watercraft

#### A. Floating Equipment—Motor Vessels

Table 703.A Floating Equipment—Motor Vessels				
Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2015	1.003	1	94	.94
2014	1.012	2	87	.88
2013	1.025	3	80	.82
2012	1.034	4	73	.75
2011	1.063	5	66	.70
2010	1.097	6	58	.64
2009	1.088	7	50	.54
2008	1.120	8	43	.48

Table 703.A Floating Equipment—Motor Vessels				
Cost Index (Average)		Average Economic Life 12 Years		
2007	1.164	9	36	.42
2006	1.227	10	29	.36
2005	1.284	11	24	.31
2004	1.381	12	22	.30
2003	1.429	13	20	.29

#### B. Floating Equipment—Barges (Non-Motorized)

Table 703.B Floating Equipment—Barges (Non-Motorized)				
Cost Index Average		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2015	1.003	1	97	.97
2014	1.012	2	93	.94
2013	1.025	3	90	.92
2012	1.034	4	86	.89
2011	1.063	5	82	.87
2010	1.097	6	78	.86
2009	1.088	7	74	.81
2008	1.120	8	70	.78
2007	1.164	9	65	.76
2006	1.227	10	60	.74
2005	1.284	11	55	.71
2004	1.381	12	50	.69
2003	1.429	13	45	.64
2002	1.453	14	40	.58
2001	1.462	15	35	.51
2000	1.474	16	31	.46
1999	1.501	17	27	.41
1998	1.505	18	24	.36
1997	1.518	19	22	.33
1996	1.543	20	21	.32
1995	1.566	21	20	.31

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:924 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:204 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), LR 25:312 (February 1999), LR 26:506 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29:368 (March 2003), LR 30:487 (March 2004), LR 31:715 (March 2005), LR 32:430 (March 2006), LR 33:490 (March 2007), LR 34:678 (April 2008), LR 35:492 (March 2009), LR 36:772 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1394 (May 2011), LR 38:802 (March 2012), LR 39:490 (March 2013), LR 40:530 (March 2014), LR 41:673 (April 2015), LR 41:

### Chapter 9. Oil and Gas Properties

#### §907. Valuation of Oil, Gas, and Other Wells

A ...

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ii. For wells producing 2 mcf or less of gas per day an additional reduction of 35 percent shall be applied.

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1. Oil, Gas and Associated Wells; Region 1—North Louisiana

Table 907.A.1 Oil, Gas and Associated Wells; Region 1—North Louisiana				
Producing Depths	Cost—New By Depth, Per Foot		15% of Cost—New By Depth, Per Foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0-1,249 ft.	37.53	131.37	5.63	19.71
1,250-2,499 ft.	33.89	96.60	5.08	14.49
2,500-3,749 ft.	26.64	63.97	4.00	9.60
3,750-4,999 ft.	36.84	63.74	5.53	9.56
5,000-7,499 ft.	43.32	62.22	6.50	9.33
7,500-9,999 ft.	94.97	83.87	14.25	12.58
10,000-12,499 ft.	276.94	101.73	41.54	15.26
12,500-14,999 ft.	450.38	153.62	67.56	23.04
15,000-17,499 ft.	576.45	175.17	86.47	26.28
17,500-Deeper ft.	N/A	490.00	N/A	73.50

2. Oil, Gas and Associated Wells; Region 2—South Louisiana

Table 907.A.2 Oil, Gas and Associated Wells; Region 2—South Louisiana				
Producing Depths	Cost—New By Depth, Per Foot		15% of Cost—New By Depth, Per Foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0-1,249 ft.	288.60	130.51	43.29	19.58
1,250-2,499 ft.	99.66	216.92	14.95	32.54
2,500-3,749 ft.	97.32	172.95	14.60	25.94
3,750-4,999 ft.	85.78	138.35	12.87	20.75
5,000-7,499 ft.	117.19	157.16	17.58	23.57
7,500-9,999 ft.	159.87	164.54	23.98	24.68
10,000-12,499 ft.	218.00	215.08	32.70	32.26
12,500-14,999 ft.	285.98	278.26	42.90	41.74
15,000-17,499 ft.	463.22	372.55	69.48	55.88
17,500-19,999 ft.	565.59	527.70	84.84	79.16
20,000-Deeper ft.	302.00	792.24	45.30	118.84

3. Oil, Gas and Associated Wells; Region 3—Offshore State Waters

Table 907.A.3 Oil, Gas and Associated Wells; Region 3—Offshore State Waters*				
Producing Depths	Cost—New By Depth, Per Foot		15% Of Cost—New By Depth, Per Foot	
	\$ Oil	\$ Gas	\$ Oil	\$ Gas
0 -1,249 ft.	N/A	N/A	N/A	N/A
1,250 -2,499 ft.	1,446.66	1,057.06	217.00	158.56
2,500 -3,749 ft.	743.89	812.39	111.58	121.86
3,750 -4,999 ft.	1,061.83	744.93	159.27	111.74
5,000 -7,499 ft.	528.41	689.97	79.26	103.50
7,500 -9,999 ft.	669.93	652.91	100.49	97.94
10,000 -12,499 ft.	758.42	661.82	113.76	99.27
12,500 -14,999 ft.	659.61	644.07	98.94	96.61
15,000 -17,499 ft.	454.63	668.29	68.19	100.24
17,500 -19,999 ft.	226.46	638.90	33.97	95.84
20,000 - Deeper ft.	N/A	1,004.29	N/A	150.64

B. The determination of whether a well is a Region 2 or Region 3 well is ascertained from its onshore/offshore status as designated on the Permit to Drill or Amended Permit to Drill form (Location of Wells Section), located at the Department of Natural Resources as of January 1 of each tax year. Each assessor is required to confirm the onshore/offshore status of wells located within their parish by referring to the Permit to Drill or Amended Permit to Drill form on file at the Department of Natural Resources.

1. Parishes Considered to be Located in Region I

Table 907.B.1 Parishes Considered to be Located in Region 1			
Bienville	DeSoto	Madison	Tensas
Bossier	East Carroll	Morehouse	Union
Caddo	Franklin	Natchitoches	Webster
Caldwell	Grant	Ouachita	West Carroll
Catahoula	Jackson	Red River	Winn
Claiborne	LaSalle	Richland	
Concordia	Lincoln	Sabine	

NOTE: All wells in parishes not listed above are located in Region 2 or Region 3.

## 2. Serial Number to Percent Good Conversion Chart

Table 907.B.2 Serial Number to Percent Good Conversion Chart			
Year	Beginning Serial Number	Ending Serial Number	20 Year Life Percent Good
2015	248832	Higher	97
2014	247423	248831	93
2013	245849	247422	90
2012	244268	245848	86
2011	242592	244267	82
2010	240636	242591	78
2009	239277	240635	74
2008	236927	239276	70
2007	234780	236926	65
2006	232639	234779	60
2005	230643	232638	55
2004	229010	230642	50
2003	227742	229009	45
2002	226717	227741	40
2001	225352	226716	35
2000	223899	225351	31
1999	222882	223898	27
1998	221596	222881	24
1997	220034	221595	22
1996	218653	220033	21
1995	Lower	218652	20 *
VAR.	900000	Higher	50

\*Reflects residual or floor rate.

NOTE: For any serial number categories not listed above, use year well completed to determine appropriate percent good. If spud date is later than year indicated by serial number; or, if serial number is unknown, use spud date to determine appropriate percent good.

C. - C.6. ...

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AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:480 (March 1998), LR 25:313 (February 1999), LR 26:507 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29:368 (March 2003), LR 30:488 (March 2004), LR 31:717 (March 2005), LR 32:431 (March 2006), LR 33:492 (March 2007), LR 34:679 (April 2008), LR 35:495 (March 2009), LR 36:773 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1395 (May 2011), LR 38:803 (March 2012), LR 39:490 (March 2013), LR 40:531 (March 2014), LR 41:673 (April 2015), LR 41:

## Chapter 11. Drilling Rigs and Related Equipment §1103. Drilling Rigs and Related Equipment Tables

### A. Land Rigs

Table 1103.A Land Rigs		
Depth "0" to 7,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
3,000	625,100	93,800
4,000	707,600	106,100
5,000	883,600	132,500
6,000	1,190,800	178,600
7,000	1,594,800	239,200
Depth 8,000 to 10,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
8,000	2,060,900	309,100
9,000	2,555,000	383,300
10,000	3,045,300	456,800
Depth 11,000 to 15,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
11,000	4,004,400	600,700
12,000	4,466,000	669,900
13,000	4,846,300	726,900
14,000	5,135,800	770,400
15,000	5,335,600	800,300
Depth 16,000 to 20,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
16,000	5,459,100	818,900
17,000	5,533,800	830,100
18,000	5,602,900	840,400
19,000	5,726,600	859,000
20,000	5,983,800	897,600
Depth 21,000 + Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
21,000	6,474,600	971,200
25,000 +	7,320,400	1,098,100

A.1 - C.3.b.i. ...

Table 1103.D Well Service Rigs Land Only				
Class	Mast	Engine	Fair Market Value (RCNLD)	Assessment
I	71' X 125M# 71' X 150M# 72' X 125M# 72' X 150M# 75' X 150M#	C-7 50 SERIES 6V71	170,000	25,500
II	96' X 150M# 96' X 180M# 96' X 185M# 96' X 200M# 96' X 205M# 96' X 210M# 96' X 212M# 96' X 215M#	C-11 50 SERIES 8V71	215,000	32,300
III	96' X 240M# 96' X 250M# 96' X 260M# 102' X 215M#	C-11 50 SERIES 8V92	265,000	39,800
IV	102' X 224M# 102' X 250M# 103' X 225M# 103' X 250M# 104' X 250M# 105' X 225M# 105' X 250M#	C-15 60 SERIES 12V71	305,000	45,800

Table 1103.D Well Service Rigs Land Only				
Class	Mast	Engine	Fair Market Value (RCNLD)	Assessment
V	105' X 280M# 106' X 250M# 108' X 250M# 108' X 260M# 108' X 268M# 108' X 270M# 108' X 300M#	C-15 60 SERIES 12V71 12V92	345,000	51,800
VI	110' X 250M# 110' X 275M# 112' X 300M# 112' X 350M#	C-15 60 SERIES 12V71 (2) 8V92	385,000	57,800
VII	117' X 215M#	C-15 60 SERIES (2) 8V92 (2) 12V71	470,000	70,500

D.1. - E.1. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:939 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:487 (March 1998), LR 25:315 (February 1999), LR 26:508 (March 2000), LR 27:426 (March 2001), LR 28:519 (March 2002), LR 30:488 (March 2004), LR 31:718 (March 2005), LR 32:431 (March 2006), LR 33:493 (March 2007), LR 34:683 (April 2008), LR 35:497 (March 2009), LR 36:778 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1399 (May 2011), LR 38:808 (March 2012), LR 39:495 (March 2013), LR 40:536 (March 2014), LR 41:678 (April 2015), LR 41:

### Chapter 13. Pipelines

#### §1307. Pipeline Transportation Tables

A. ...

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B. Current Costs for Other Pipelines (Offshore)

Table 1307.B Current Costs for Other Pipelines (Offshore)		
Diameter (inches)	Cost per Mile	15% of Cost per Mile
2	\$ 1,014,580	\$ 152,190
4	1,017,520	152,630
6	1,021,320	153,200
8	1,037,910	155,690
10	1,062,240	159,340
12	1,094,340	164,150
14	1,134,190	170,130
16	1,181,800	177,270
18	1,237,170	185,580
20	1,300,300	195,050
22	1,371,180	205,680
24	1,449,820	217,470
26	1,536,220	230,430

Table 1307.B Current Costs for Other Pipelines (Offshore)		
Diameter (inches)	Cost per Mile	15% of Cost per Mile
28	1,630,370	244,560
30	1,732,280	259,840
32	1,841,950	276,290
34	1,959,380	293,910
36	2,084,560	312,680
38	2,217,500	332,630
40	2,358,200	353,730
42	2,506,650	376,000
44	2,662,860	399,430
46	2,826,830	424,020
48	2,998,560	449,780

C. ...

\* \* \*

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:941 (November 1984), LR 12:36 (January 1986), LR 16:1063 (December 1990), amended by the Department of Revenue, Tax Commission, LR 24:489 (March 1998), LR 25:316 (February 1999), LR 26:509 (March 2000), LR 27:426 (March 2001), LR 31:719 (March 2005), LR 32:432 (March 2006), LR 33:494 (March 2007), LR 34:684 (April 2008), LR 35:499 (March 2009), LR 36:778 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1401 (May 2011), LR 38:809 (March 2012), LR 39:496 (March 2013), LR 40:537 (March 2014), LR 41:680 (April 2015), LR 41:

### Chapter 15. Aircraft

#### §1503. Aircraft (Including Helicopters) Table

A. Aircraft (Including Helicopters)

Table 1503 Aircraft (Including Helicopters)				
Cost Index (Average)		Average Economic Life (20 Years)		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2015	1.003	1	97	.97
2014	1.012	2	93	.94
2013	1.025	3	90	.92
2012	1.034	4	86	.89
2011	1.063	5	82	.87
2010	1.097	6	78	.86
2009	1.088	7	74	.81
2008	1.120	8	70	.78
2007	1.164	9	65	.76
2006	1.227	10	60	.74
2005	1.284	11	55	.71
2004	1.381	12	50	.69
2003	1.429	13	45	.64
2002	1.453	14	40	.58
2001	1.462	15	35	.51
2000	1.474	16	31	.46
1999	1.501	17	27	.41
1998	1.505	18	24	.36
1997	1.518	19	22	.33
1996	1.543	20	21	.32
1995	1.566	21	20	.31

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:943 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR

[illegible]

Table 2503.C Percent Good										
Age	3 Yr	5 Yr	6 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr	30 Yr
31										.20

D. Composite Multipliers 2016 (2017 Orleans Parish)

Table 2503.D Composite Multipliers 2016 (2017 Orleans Parish)										
Age	3 Yr	5 Yr	6 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr	30 Yr
1	.70	.85	.87	.90	.92	.94	.95	.97	.98	.98
2	.50	.70	.74	.80	.85	.88	.91	.94	.96	.98
3	.35	.53	.58	.69	.78	.82	.87	.92	.95	.97
4	.17	.35	.42	.56	.69	.75	.82	.89	.93	.96
5		.24	.32	.46	.62	.70	.78	.87	.92	.95
6		.20	.21	.36	.54	.64	.75	.86	.92	.94
7			.20	.28	.42	.54	.67	.81	.88	.94
8				.25	.34	.48	.62	.78	.87	.94
9				.23	.28	.42	.57	.76	.87	.93
10					.26	.36	.53	.74	.87	.92
11					.26	.31	.48	.71	.87	.91
12						.30	.43	.69	.86	.90
13						.29	.37	.64	.86	.90
14							.33	.58	.81	.90
15							.31	.51	.76	.90
16							.29	.46	.71	.90
17								.41	.66	.87
18								.36	.59	.81
19								.33	.52	.77
20								.32	.46	.73
21								.31	.44	.69
22									.42	.65
23									.40	.62
24									.34	.58
25									.34	.53
26									.33	.49
27										.47
28										.44
29										.42
30										.40
31										.39

1. Data sources for tables are:

- Cost Index—Marshall and Swift Publication Co.;
- Percent Good—Marshall and Swift Publication Co.;

c. Average Economic Life—various.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 10:944 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:207 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:317 (February 1999), LR 26:509 (March 2000), LR 27:427 (March 2001), LR 28:520 (March 2002), LR 29:370 (March 2003), LR 30:489 (March 2004), LR 31:719 (March 2005), LR 32:433 (March 2006), LR 33:496 (March 2007), LR 34:686 (April 2008), LR 35:500 (March 2009), LR 36:780 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1402 (May 2011), LR 38:810 (March 2012), LR 39:497 (March 2013), LR 40:538 (March 2014), LR 41:681 (April 2015), LR 41:

## Chapter 27 Guidelines for Application, Classification and Assessment of Land Eligible To Be Assessed At Use Value

### §2713. Assessment of Timberland

A. - B.4. ...

C. Range of Productivity of Timberland. The timberland productivity of each of the four classifications of timberland is hereby established to be as follows:

- Class 1 = 86.6 cu. ft. of growth/acre/year;
- Class 2 = 66.8 cu. ft. of growth/acre/year;
- Class 3 = 39.4 cu. ft. of growth/acre/year;
- Class 4 = 38.8 cu. ft. of growth/acre/year.

D. Production Costs of Timberland. The average timberland production costs are hereby established to be \$10.46/acre/year.

E. Gross Returns of Timberland. The gross value per cubic foot of timber production is hereby established to be \$0.58 per cubic foot.

F. ...

\* \* \*

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:248 (April 1987), LR 14:872 (December 1988), LR 17:1213 (December 1991), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 26:511 (March 2000), LR 30:492 (March 2004), amended by the Division of Administration, Tax Commission, LR 38:811 (March 2012). LR 41:

### §2717. Tables—Use Value

A. Average Assessed Value per Acre of Agricultural and Horticultural Land, by Class

Table 2717.A Average Assessed Value per Acre of Agricultural and Horticultural Land, by Class		
Class	Assessed Value Per Acre	
	Upper	Lower
Class I	\$40.01	\$33.81
Class II	\$33.57	\$25.23
Class III	\$24.75	\$21.90
Class IV	\$21.41	\$14.26

B. Average Assessed Value per Acre of Timberland, by Class

Table 2717.B Average Assessed Value per Acre of Timberland, by Class	
Class	Assessed Value Per Acre
Class 1	\$39.77
Class 2	\$28.28
Class 3	\$12.39
Class 4	\$7.53

C. Average Assessed Value per Acre of Marsh Land, by Class

\* \* \*

NOTE: Only the parishes listed above should have lands classified as marshland. All other parishes should classify such land as all other acreage.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January

1986), LR 13:248 (April 1987), LR 13:764 (December 1987), LR 14:110 (February 1988), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:491 (March 1998), LR 26:511 (March 2000), LR 30:492 (March 2004), amended by the Division of Administration, Tax Commission, LR 38:811 (March 2012), LR 41:

### **Chapter 31. Public Exposure of Assessments; Appeals**

#### **§3101. Public Exposure of Assessments, Appeals to the Board of Review and Board of Review Hearings**

A. - I. ...

J. The Board of Review shall provide each appellant taxpayer with a written notice of their particular appeal determination with a copy submitted to the assessor and the Tax Commission on or before the certification of the assessment list to the Tax Commission. The notice of determination shall be sent to the assessor and the taxpayer at the address shown on the appeal form by certified mail.

K. The determination of the Board of Review shall be final unless appealed, in writing, to the Tax Commission within 10 business days after certified mail delivery to the appealing taxpayer or assessor of the Board of Review notice of determination. Either or both parties may appeal the Board of Review determination to the Tax Commission.

\* \* \*

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1992, R.S. 47:2301 and R.S. 47:2321.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 13:188 (March 1987), LR 13:764 (December 1987), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:319 (February 1999), LR 26:512 (March 2000), LR 32:435 (March 2006), LR 33:498 (March 2007), LR 34:688 (April 2008), LR 35:501 (March 2009), LR 36:781 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1403 (May 2011), LR 38:811 (March 2012), LR 40:539 (March 2014), LR 41:682 (April 2015), LR 41:

#### **§3103. Appeals to the Louisiana Tax Commission**

A. ...

B. An appeal to the Louisiana Tax Commission shall be filed with the commission within 10 business days after the Board of Review's written decision is delivered to the appealing taxpayer or assessor via certified mail. In order to institute a proceeding before the commission, the taxpayer or assessor shall file Form 3103.A and, if applicable, Form 3103.B. The assessor shall confirm, in writing, to the Tax Commission that the Board of Review has issued a written determination to each taxpayer and to the assessor's office in the format required by §3101(J).

C. All filings to the Louisiana Tax Commission shall be filed in proper form, consisting of an original and seven copies on letter size paper, with the Office of the Administrator. All exhibits, where it is helpful, to the consideration of such exhibits, shall be indexed, numbered, color coded, tabbed or otherwise so identified as to provide ready accessibility. All appeals and filings shall be deemed filed when deposited with the United States Postal Service and can be evidenced by proof of mailing by registered or certified mail.

C.1. - T. ...

U. The parties to an appeal shall be notified in writing, by certified mail, of the final decision by the commission.

The taxpayer or assessor shall have 30 days from receipt of the Order to appeal to a court of competent jurisdiction.

V. - X. ...

\* \* \*

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1989 and R.S. 47:1992.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:947 (November 1984), LR 15:1097 (December 1989), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:319 (February 1999), LR 26:512 (March 2000), LR 28:521 (March 2002), LR 31:721 (March 2005), LR 32:436 (March 2006), LR 33:498 (March 2007), LR 34:688 (April 2008), LR 36:782 (April 2010), amended by the Division of Administration, Tax Commission, LR 38:811 (March 2012), LR 41:682 (April 2015), LR 41:

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Chairman

1512#044